Charity Registration Number - 1008793

Manchester Hachnosas Kalloh Fund

Report and Accounts

31 December 2025

B Olsberg & Co
Chartered Accountants & Statutory Auditor
Enterprise House
3 Middleton Road
Manchester
M8 5DT

Manchester Hachnosas Kalloh Fund

Report and accounts for the year ended 31 December 2025

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Manchester Hachnosas Kalloh Fund

Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their Report and Accounts for the year ended 31 December 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Manchester Hachnosas Kalloh Fund.

The charity is also known by its operating name, Manchester Hachnosas Kallah.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1008793.

The Charity operates in the main in Manchester UK.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Manchester Hachnosas Kalloh Fund

Trustees' Annual Report for the year ended 31 December 2025

The principal operating address of the charity is:-

36 Waterpark Road
Salford,
M7 4ET

The Trustees in office on the date the report was approved were:-

Mr M Y Rose
Mrs Deborah Silver
Mr Simon Howard Dzialowski
Mrs Roselyne Steinberg

The trustees who served as a trustee in the reporting period were as shown above. There were no changes in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity is constituted as a trust and is therefore governed by its trust deed. The Trustees wish to support all worthy orthodox Jewish causes and the Charity achieves its objects by making grants and distributing mainly to Jewish education and religious organisations. The objects also include the provision of financial assistance and social support to brides and bridegrooms from needy Jewish families in the Manchester area;

Manchester Hachnosas Kalloh Fund

Trustees' Annual Report for the year ended 31 December 2025

Organisational management

The charity is organised so that the trustees meet regularly to manage its affairs. The charity does not employ any staff. Administration of the charity is dealt with by the trustees.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charitable Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

The short term and longer term aims and objectives.

The aim this year and for the forseeable future, is to continue to give support wherever needed and to provide help to even more people in need.

The charity's strategies for achieving its aims and objectives in the future.

These include granting interviews and meetings with potential donors and beneficiaries with a view to furthering their activities.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The charity received donations which enabled it to make substantial distributions.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

The policy is to assist in the furtherance of Jewish education and religion, relieve poverty, assist those in need of medical help and to alleviate hardship wherever possible. All applications and requests are considered on their own merit.

The main achievements and performance of the charity during the year.

The Statement of Financial Activities shows a total income of £2,690,009, grants made of £2,660,905 and Support and Governance Costs of £6,609,
resulting in results for the year as detailed below.

Funds available are sufficient to permit the charity to continue in operation and to carry on the same level of distributions.

The significant charitable activities undertaken in the year,

and the difference the charity's performance during the year

has made to the beneficiaries of the charity and wider society.

Funds have been paid to ever more recipients and accordingly the performance of the charity has benefitted even more beneficiaries.

How the achievements during the year measure up to the objectives set.

These are in line with the wishes of the Trustees who constantly review the effectiveness of the charity and approve the scope of their activities.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

There has been no new recruitments this year, neither is there likely to be for the forseeable future.

The charity's organisational structure.

The structure of the Charity consists of four trustees. The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

How the charity makes decisions and how decisions are delegated.

The Trustees of the Charity, are legally responsible for the overall management and control of the Charity and meet regularly.

Setting pay and remuneration of key management personnel

There are no personnel other than the trustees, who receive no remuneration.

The Charity's bankers and advisors

Bankers	Barclays, Natwest
Auditors	B Olsberg & Co, Enterprise House, 3 Middleton Road, Manchester, M8 5DT

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(4,475)	(19,378)
Unrestricted Revenue Funds available for the general purposes of the charity	279,989	284,464
Total Funds	279,989	284,464

Financial review of the position at the reporting date, 31 December 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.
Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The trustees intend to maintain a high level of distributions from income but also to retain a small reserve for unforeseen contingencies.

Going Concern

The trustees are satisfied that the Charity is a going concern.

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in its fund are available and adequate to fulfil its obligations in respect of the fund.

Significant events which have affected the financial performance and the financial position.

There are no significant events that have affected the financial performance of the Charity.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees do not feel that there are any major risks attached to the charity's activities.

Factors likely to affect future financial performance .

The trustees feel that there are no significant factors that are likely to affect the financial performance of the Charity in the future.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The trustee's plans are to continue receiving donations and make distributions therefrom.

Details of The Auditor

B Olsberg FCA
Chartered Accountant and Statutory Auditor
Enterprise House
3 Middleton Road
Manchester
M8 5DT

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and

b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 October 2026.

Mrs R Steinberg
Trustee

Manchester Hachnosas Kalloh Fund

Independent Auditors' Report to the Trustees of the charity on the accounts for the year ended 31 December 2025

Introduction

We have audited the financial statements of Manchester Hachnosas Kalloh Fund for the year ended 31 December 2025, as set out on pages 13 to 23, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet , the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and, in particular, the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) under the historical cost convention, and in accordance with the accounting policies set out on page 20, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Limitation of liability

This report is made solely to the Trustees of the charity, as a body, in accordance with the requirements of Section 154 of the Charities Act 2011 (The Act). Our work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume liability or responsibility to anyone other than the Trustees as a body, for our work, for this report or for the opinions we have formed.

Basis for our opinion

We have been appointed as auditors under section 144(2) of The Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (ISAs-UK), issued by the Financial Reporting Council, and applicable law. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in England & Wales, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees,who are charged with governance, are responsible for overseeing the charity’s financial reporting process.

Management is responsible for the preparation of the financial statements in accordance with charity law of the jurisdiction of England & Wales and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs-UK will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our responsibility is to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and ISAs-UK. Those standards require us to comply with the Ethical Standards for Auditors published by the Financial Reporting Council and to:-

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, to design and perform audit procedures responsive to those risks and to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control;

To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the charity;

To conclude on the appropriateness of the charity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern;

To evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.

We are required to report to the Trustees our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Charities (Accounts and Reports) Regulations 2008.

We are also required to report to you if, in our opinion, the Trustees' Annual Report is materially inconsistent with the financial statements, if the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We conducted our audit in accordance with ISAs-UK and in accordance with the Practice Note ' The Audit of Charities in the United Kingdom' , revised in March 2012.

We are required to plan and perform our audit so as to meet the above requirements and to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In the course of our audit, we communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Eligibilty of auditor and status of audit

We confirm that we are eligible under section 144(2) of the Charities Act 2011 to conduct this audit, and that this report is a report in respect of an audit carried out under the Act and in accordance with the related regulations.

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . We concur with this approach, and any references in our report to the regulations should be read subject to this comment.

Opinion on the Financial Statements

In accordance with Regulations 25(g) and (h) of the Charities (Accounts and Reports) Regulations 2008, in our opinion the charity's financial statements:

Give a true and fair view of the state of affairs of the charity as at 31 December 2025 and of its Income and Expenditure for the financial year then ended and, in particular, the financial statements

have been properly prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to entities of its size and have been properly prepared in accordance with the requirements of the Charities Act 2011; and

have been prepared in accordance with

and have been prepared in accordance with the methods and principles required by the FRS102 Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), and those methods and principles have been followed.

Matters upon which we are required to report by exception

We have nothing to report in respect of the following matters where the requires us to report to you, if in our opinion:

the charity has not kept adequate accounting records; or

the financial statements are not in agreement with the accounting records and returns; or

if information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed.

we have not received all the information and explanations we require for our audit.

B Olsberg FCA - Senior Statutory Auditor

For and on behalf of B Olsberg & Co - Registered Auditors

Chartered Accountant and Statutory Auditor

Enterprise House
3 Middleton Road
Manchester
M8 5DT

This report was signed on 28 October 2026

Manchester Hachnosas Kalloh Fund - Statement of Financial Activities for the year ended 31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income & Endowments from:				
Donations & Legacies	2,655,009	35,000	**2,690,009**	2,249,399
Investments	-	-	**-**	12
Total income	**2,655,009**	**35,000**	**2,690,009**	**2,249,411**
Expenditure on:				
Fundraising costs	26,970	-	**26,970**	9,732
Charitable activities	2,632,514	35,000	**2,667,514**	2,306,057
Total expenditure	**2,659,484**	**35,000**	**2,694,484**	**2,315,789**
Net income for the year	**(4,475)**	**-**	**(4,475)**	**(66,378)**
Transfers between funds	-	-	**-**	47,000
Net income after transfers	**(4,475)**	**-**	**(4,475)**	**(19,378)**
Net movement in funds	**(4,475)**	**-**	**(4,475)**	**(19,378)**
Reconciliation of funds:-				
Total funds brought forward	284,464	-	**284,464**	350,842
Total funds carried forward	**279,989**	**-**	**279,989**	**331,464**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 20 to 23 form an integral part of these accounts.

Manchester Hachnosas Kalloh Fund - Statement of Financial Activities for the year ended 31 December 2025

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:			
Donations & Legacies	2,249,399	-	**2,249,399**
Charitable activities	-	-	**-**
Other trading activities	-	-	**-**
Investments	12	-	**12**
Other	-	- -	**-**
Total income	2,249,411	-	**2,249,411**
Expenditure on:			
Fundraising costs	9,732	-	**9,732**
Charitable activities	2,306,057	-	**2,306,057**
Other	-	- -	**-**
Tax on surplus on ordinary activities	-	-	**-**
Other taxation	-	-	**-**
Total expenditure	**2,315,789**	**-**	**2,315,789**
Net gains on investments	-	-	-
Net income for the year	(66,378)	-	(66,378)
Transfers between funds	47,000	(47,000)	**-**
Net income after transfers	(19,378)	(47,000)	(66,378)
Net movement in funds	**(19,378)**	**(47,000)**	**(66,378)**
Reconciliation of funds:-			
Total funds brought forward	303,842	47,000	**350,842**
Total funds carried forward	**284,464**	**-**	**284,464**

Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(4,475)	(19,378)
Net resources available to fund charitable activities	**(4,475)**	**(19,378)**

Manchester Hachnosas Kalloh Fund - Statement of Financial Activities for the year ended 31 December 2025

Movements in revenue and capital funds for the year ended 31 December 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	284,464	-	284,464	**350,842**
Recognised gains and losses before transfers	(4,475)	-	(4,475)	(66,378)
	279,989	**-**	**279,989**	**284,464**
Closing revenue funds	**279,989**	**-**	**279,989**	**284,464**

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	279,989	-	**279,989**	284,464

The notes attached on pages 20 to 23 form an integral part of these accounts.

Manchester Hachnosas Kalloh Fund - Statement of Financial Activities for the year ended 31 December 2025

Income and Expenditure Account for the year ended 31 December 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	2,690,009	2,249,399
Investment income		
Interest receivable	-	12
Gross income in the year before exceptional items	**2,690,009**	**2,249,411**
Gross income in the year including exceptional items	**2,690,009**	**2,249,411**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	2,664,694	2,303,657
Fundraising costs	26,970	9,732
Governance costs	2,820	2,400
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**2,694,484**	**2,315,789**
Net income before tax in the financial year	**(4,475)**	**(66,378)**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(4,475)**	**(66,378)**
Retained surplus for the financial year	**(4,475)**	**(66,378)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 20 to 23 form an integral part of these accounts.

Manchester Hachnosas Kalloh Fund - Balance Sheet as at 31 December 2025

	Notes		2025		2024
			£		£
Current assets					
Cash at bank and in hand		282,809		286,864	
Creditors: amounts falling due within one year	8	(2,820)		(2,400)	
Net current assets			279,989		284,464
The total net assets of the charity			**279,989**		**284,464**
The total net assets of the charity are funded by the funds of the charity, as follows:-					
Restricted funds			-		-
Unrestricted Funds					
Unrestricted Revenue Funds	12	279,989		284,464	
			279,989		284,464
Designated Funds					
Total charity funds			**279,989**		**284,464**

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 12.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mrs R Steinberg
Trustee
Approved by the board of trustees on 28 October 2026

The notes attached on pages 20 to 23 form an integral part of these accounts.

Manchester Hachnosas Kalloh Fund

Cash Flow Statement for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	(4,055)	(29,916)
Cash flows from investing activities		
Interest received	-	12
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Overall cash provided by all activities	**(4,055)**	**(29,904)**
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 December 2025	(4,055)	(29,904)
Cash and cash equivalents at 1 January 2025	286,864	157,999
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 December	**282,809**	**128,095**

Manchester Hachnosas Kalloh Fund

Cash Flow Statement for the year ended 31 December 2025

Manchester Hachnosas Kalloh Fund

Cash Flow Statement for the year ended 31 December 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(4,475)	(19,378)
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	-	(12)
Decrease in debtors	-	(12,026)
Increase in creditors, excluding loans	420	1,500
Net cash provided by operating activities	**(4,055)**	**(29,916)**

Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand at for the year ended 31 December 2025	282,809	286,864
Total cash and cash equivalents	**282,809**	**286,864**

Analysis of change in net debt

	At start of year	*Cash Flows*	*At end of year*
Cash	286,864	(4,055)	282,809
Total	286,864	(4,055)	282,809

Manchester Hachnosas Kalloh Fund

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations . As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30th September 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % straight line

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Manchester Hachnosas Kalloh Fund

Notes to the Accounts for the year ended 31 December 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Auditors' remuneration	2,820	2,400

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Investment pooling schemes and arrangements

There are no Investment pooling schemes and arrangements

Manchester Hachnosas Kalloh Fund

Notes to the Accounts for the year ended 31 December 2025

8 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	2,820	2,400

9 Income and Expenditure account summary	2025	2024
	£	£
At 1 January 2025	284,464	350,842
Surplus for the year	(4,475)	(66,378)
At 31 December 2025	**279,989**	**284,464**

10 No related party transactions

There were no transactions with related parties in the year.

11 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	282,809		-	**282,809**
Current Liabilities	(2,820)	-	-	**(2,820)**
	279,989	**-**	**-**	**279,989**

At 1 January 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	286,864	-	-	**286,864**
Current Liabilities	(2,400)	-	-	**(2,400)**
	284,464	**-**	**-**	**284,464**

Manchester Hachnosas Kalloh Fund

Notes to the Accounts for the year ended 31 December 2025

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 13		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	284,464	(4,475)	-	**279,989**
Total unrestricted and designated funds	**284,464**	**(4,475)**	**-**	**279,989**
Total charity funds	**284,464**	**(4,475)**	**-**	**279,989**

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	2,655,009	(2,659,484)	-	**(4,475)**
Restricted funds:-				
Special Donation	35,000	(35,000)	-	-
	2,690,009	**(2,694,484)**	**-**	**(4,475)**

The balance of the Special Donation pledged, has been received and spent in the following year.

14 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds — These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds — There are no restricted funds

-

15 Ultimate controlling party

The charity is under the control of its trustees.

Manchester Hachnosas Kalloh Fund

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

16 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants and donations from non public bodies				
Sundry Donations	2,655,009	35,000	**2,690,009**	2,249,399
Total private sector revenue grants	**2,655,009**	**35,000**	**2,690,009**	**2,249,399**

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year Totals	2,249,399	-	**2,249,399**
Total Donations, Grants and Legacies	**2,655,009**	**35,000**	**2,690,009**	**2,249,399**

17 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Bank Interest Receivable	-	-	-	12
Total investment income	**-**	**-**	**-**	**12**

Manchester Hachnosas Kalloh Fund

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

18 Expenditure on charitable activities- Grant funding of activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Grants made to individuals	2,625,905	35,000	**2,660,905**	**2,302,450**
Total grantmaking costs	**2,625,905**	**35,000**	**2,660,905**	**2,302,450**

All donations were made in furtherance of the objectives of the charity. Due to the confidential and sensitive nature of the charity's activities a list is not made available.

Manchester Hachnosas Kalloh Fund

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

19 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Administrative overheads				
Sundry expenses	210	-	**210**	**357**
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	3,300	-	**3,300**	**-**
Financial costs				
Bank charges	279	-	**279**	**850**
Support costs before reallocation	**3,789**	**-**	**3,789**	**1,207**
Total support costs - Current Year	**3,789**	**-**	**3,789**	**1,207**

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

20 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Auditor's fees	2,820	-	**2,820**	**2,400**
Total Governance costs	**2,820**	**-**	**2,820**	**2,400**

All the expenditure in the prior year was unrestricted.

Manchester Hachnosas Kalloh Fund

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

21 Total Charitable expenditure

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total grantmaking costs	2,625,905	35,000	**2,660,905**	**2,302,450**
Total support costs	3,789	-	**3,789**	**1,207**
Total Governance costs	2,820	-	**2,820**	**2,400**
Total charitable expenditure	**2,632,514**	**35,000**	**2,667,514**	**2,306,057**

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total grantmaking costs	2,302,450	-	**2,302,450**
Total support costs	1,207	-	**1,207**
Total Governance costs	2,400	-	**2,400**
Total charitable expenditure	**2,306,057**	-	**2,306,057**

22 Expenditure on raising funds and costs of investment management

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Fundraising publicity & marketing	26,970	-	**26,970**	**9,732**
Total fundraising costs	**26,970**	-	**26,970**	**9,732**

All the expenditure in the prior year was unrestricted.

Manchester Hachnosas Kalloh Fund

Activity analysis of Income and expenditure for the for the year ended 31 December 2025

This analysis is classsified by activity and not by conventional nominal descriptions.

23 Analysis of income by activity

	2025	2024
	£	£
Activity		
Summary of Total Income, including the items above		
Donations & Legacies	2,690,009	2,249,399
Investment income	-	12
Total income as shown in the SOFA	**2,690,009**	**2,249,411**

24 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Charitable Distributions					
Administrative overheads	-	210	-	**210**	1,207
Grantmaking costs	-	-	2,660,905	**2,660,905**	2,312,182
Total Charitable Distributions	**-**	**210**	**2,660,905**	**2,661,115**	**2,313,389**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Primary purpose and ancillary trading					
Professional fees	-	3,300	-	**3,300**	-
Financial costs	-	279	-	**279**	850
Total Primary purpose and ancillary trading	**-**	**3,579**	**-**	**3,579**	**850**

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Charitable Distributions	-	210	2,660,905	2,661,115	2,302,807
Total Primary purpose and ancillary trading	-	3,579	-	3,579	850
Total Governance costs	-	2,820	-	2,820	2,400
Total charitable expenditure	**-**	**6,609**	**2,660,905**	**2,667,514**	**2,306,057**

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 21

Manchester Hachnosas Kalloh Fund

Activity analysis of Income and expenditure for the for the year ended 31 December 2025

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Charitable Distributions		-	-	210	210
Primary purpose and ancillary trading	2,820	279	-	3,300	6,399
Grand Total	2,820	279	-	3,510	6,609

Summary of grant making by activity

	Grants to institutions 2025 £	Grants to individuals 2025 £	Support costs 2025 £	Total 2025 £	Total 2024 £
Charitable Distributions		2,660,905	-	**2,660,905**	2,302,450
	-	**2,660,905**	**-**	**2,660,905**	**2,302,450**

Fuller details of grants made and related costs, including support costs, are shown in note 18.

25 Governance Costs

Governance costs	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 20	2,820	2,400